
FINANCIAL STATEMENT

OF THE

STATE TREASURER

OF PENNSYLVANIA,

1862.

ANNUAL REPORT

OF THE

STATE TREASURER

OF THE

COMMONWEALTH OF PENNSYLVANIA,

ON THE

FINANCES OF THE STATE,

FOR THE

FISCAL YEAR ENDING NOV. 30, 1861.



HARRISBURG:

A. BOYD HAMILTON, STATE PRINTER.

1862.

THE STATE OF NEW YORK

IN SENATE

January 19, 1877

REPORT

OF THE

COMMISSIONERS

OF THE LAND OFFICE

1876

COMMUNICATION.

TREASURY DEPARTMENT OF PENNSYLVANIA, }
Harrisburg, January 7, 1862. }

Hon. L. W. HALL,
Speaker of the Senate:

DEAR SIR:—I have the honor herewith to transmit to the Senate the annual report of this Department, for the fiscal year ending November 30, 1861, as required by the act of 16th March, 1832.

Respectfully,

Your obedient servant,

HENRY D. MOORE,

State Treasurer.

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REPORT.

To the Senate and House of Representatives of the Commonwealth of Pennsylvania:

GENTLEMEN:—In obedience to the requirements of the act of 16th March, 1832, in reference to this Department, I herewith submit the following report for the fiscal year ending November 30, 1861:

The disbursements and general duties of the Department for the past year have been largely in excess of those of any previous year in the history of our State.

An unholy war and rebellion against the General Government upon the part of a number of the Southern States of the Union, rendered it necessary for the President to call upon the loyal States for aid to assist him in sustaining the Government, maintaining the Union and upholding the Constitution and the laws. In response to that call Pennsylvania has most nobly done her duty, as is attested by a hundred thousand of her brave and loyal sons, who are now in the field sustaining her honor and assisting the Government in crushing out this traitorous rebellion. The arming, equipping and sustaining such a large force as this by our State, has necessarily involved a large expenditure of money, and caused the vast increase of labor and expenditure of this Department to which I have alluded.

Presuming that it will be more satisfactory to have the ordinary receipts and disbursements of the Department shown separate and distinct from the war expenses, I respectfully report:

Available balance in the Treasury at the close of the fiscal year ending November 30, 1860.....	\$681,433 08
Receipts into the general fund for the last fiscal year	3,017,645 57
Total	3,699,078 65
Payments of the ordinary appropriations and general expenses of the State from December 1, 1860, to November 30, 1861 inclusive	3,144,480 34
Available balance of the general fund Nov. 30, 1861....	554,598 31

By comparing the receipts into the general fund for the last year with the receipts for the preceding year, it will be seen there is a falling off or deficiency of \$461,611 74. This deficiency is mainly on the following items viz:

Tax on bank dividends.

Tax on real and personal estate.

Interest on railroad and canal bonds.

The deficiency on account of taxes is to be attributed to the financial embarrassments and great depression of business, caused by the war in which our Government is engaged.

On the 12th of April last the Legislature, by "An Act for the better organization of the militia of the Commonwealth," authorized the Governor to negotiate temporary loans to the amount of five hundred thousand dollars, to carry out the provisions of that act. Under this act temporary loans were obtained from the banks in Philadelphia, to the amount of four hundred and seventy-five thousand dollars. On the 15th of May following another act was passed, "to create a loan and to provide for arming the State." By the provisions of this act the Governor and State Treasurer were authorized "to borrow, on the faith of the Commonwealth, any sum not exceeding three millions of dollars, and to issue the bonds of the Commonwealth for the same, at six per centum interest per annum, and reimbursable at any time after the expiration of ten years from their date: *Provided*, That no certificate should be negotiated at less than its par value." There being doubt upon the minds of some of the members of the Legislature, as also of the officers of the State Government, whether a six per cent. loan could at that time be negotiated at par, the Governor was authorized, by the sixth section of the act of 15th May, "for the payment of members," &c., to "advertise for proposals for the loan, or any part thereof, *and to allot the loan to the highest and best bidders.*" On examination of these two acts by gentlemen conversant with financial matters, as well as by the Hon. Attorney General of the Commonwealth, it was decided that they did not confer any power to negotiate the loan at less than its par value.

In this situation of things, with a civil war existing against the Government, its very existence, as well as the capital of the nation threatened, and Government sixes under the panic then existing, selling in the market at fifteen per cent. below par, it seemed almost useless to undertake the negotiation of our State loan at its par value. In this emergency, by the consent of the Governor, I called upon two of the prominent banking houses of Philadelphia, Messrs. Drexel, and Jay Cook & Co., and after consultation with them, they agreed, with the assistance of this Department, to undertake the negotiation, even in the face of all the difficulties surrounding it; and to the credit of Pennsylvania be it said, that in this dark hour of our country's trial, and in the midst of an excitement such as the country had never before known, with the credit of the General Government rapidly falling in the market, (as it then was,) the citizens and corporate institutions of our Commonwealth most nobly responded to the fervent and patriotic appeals of those gentlemen, and vindicated the loyalty and patriotism of our people, by subscribing to this loan at its par value, and setting a most noble example for her sister States who were to follow her in like appeals to their own citizens. In this connection I can not forbear expressing the thanks which are due to the banks of the Commonwealth for the promptness and liberality with which they responded to the call for this loan. But for their subscriptions, the loan never could have been negotiated, and I deem it but an act of justice that this acknowledgment should be made of their valuable assistance to the State in the emergency then existing. I conceive it also to be my duty to say, that in consequence of a doubt existing as to the power of the Governor under the act to pay the gentlemen who rendered such eminent service in the negotiation of this loan, they have never received any commission or remuneration for their expenses or services. In view of these facts, and in consideration of the invaluable services rendered the State by them, it is to be hoped that the Legislature will make prompt provision for the payment of their commission, by authorizing the Governor to draw his warrant for the same.

The receipts and expenditures for military or war purposes, up to the end of the fiscal year, November 30, 1861, are as follow, viz:

Amount received under temporary loan, act of 12th April, 1861.....	\$475,000 00
Amount received under acth of 15th May, 1861.....	2,612,150 00
Cash refunded by paymasters and others	32,229 45
Total	<u>3,119,379 45</u>
Expended under act of 12th April, 1861.....	\$474,873 85
Do. do 15th May, 1861	1,708,462 68
Do. do 16th May, 1861.....	170,535 51
Amount of temporary loan of 12th April, 1861, repaid	375,000 00
	<u>2,728,872 04</u>
Balance on hand unexpended November 30, 1861....	<u>390,507 41</u>

A detailed account of receipts and expenditures will be found in the report of the Auditor General.

Amount outstanding against the Commonwealth, November 30, 1861, of the war loan, viz:

Temporary loan, act 12th April, 1861.....	\$100,000 00
War loan, act 15th May, 1861.....	2,612,150 00
	<u>2,712,150 00</u>

Amount of public debt, funded and unfunded, November 30, 1860.....	37,969,847 50
Amount paid during the fiscal year ending November 30, 1861,	101,331 42
Amount of public debt, exclusive of war loan, November 30, 1861.....	<u>37,868,516 08</u>

By reference to the report of the Commissioners of the Sinking Fund, it will appear that \$300,801 01 of the public debt was paid during the year ending on the first Monday of September, 1861, at which time they are required by law to report to the Governor.

On the 12th of September an account was presented to the General Government, of expenses incurred by our State for war purposes up to the 1st of that month, amounting to about \$1,515,000 00. On the 25th of November following, \$606,000 00 was refunded to the State, being 40 per cent. on the amount of account thus presented. There was, therefore, in the Treasury on the 30th November, 1861, as follows, viz:

Balance of general fund.....	\$554,598 31
Unexpended balance of war loans.....	390,507 41
Amount refunded by General Government.....	606,000 00
Cash from the Society of the Cincinnati.....	500 00
Balance in the Treasury.....	<u>1,551,605 72</u>

The semi-annual interest on the State debt, which will be due and payable the first of next month, will amount to nearly one million of dollars, and it is gratifying to know that the State will be ready and prompt as usual to meet the interest on her obligations.

How much of the balance in the Treasury may yet be required to meet expenses of our military operations, it is impossible to say, but the probability is that the *unexpended* balance will be sufficient for all those purposes, unless the State should receive a future requisition from the General Government for more troops. If no further requisition shall be made upon us, the *refunded* balance in the Treasury will then be applicable to the defenses of our State, the redemption of her loans, meeting the direct tax of the General Government, or such other purpose as in the wisdom of the Legislature may seem most proper. By an act of Congress, approved August 5, 1861, a direct tax of twenty millions of dollars was levied against all the States of the Union. The quota of Pennsylvania under that act is \$1,946,719 33. Two modes of payment of this tax to the General Government are presented by the provisions of the act: One is, that it may be paid by the citizens of each State direct to collectors to be appointed by the General Government, and the other mode, that the State may assume and pay the tax and collect it herself from her own citizens. I would respectfully urge upon the Legislature the assumption and payment of this tax by our State, for two reasons: First, the innovation of Government tax collectors among our people would be distasteful to our citizens, who would, undoubtedly, much prefer to pay the tax to our own State collectors in the usual manner; and secondly, because the adoption of that course will save about three hundred thousand dollars to the State, as an allowance of fifteen per cent. is made by the act to all States who will assume the collection of said tax. Under the supposition that the State will assume this tax, I would respectfully suggest a mode by which our citizens may be relieved from the payment of it for the coming year. By a proviso in the fifty-third section of the act aforesaid, it is allowed that this tax may "be paid and satisfied in whole or in part by the release of any State, duly executed to the United States, of any liquidated and determined claim of such State of equal amount against the United States," and it is further provided, "that in case of such release, such State shall be allowed the same abatement of the amount of such tax as would be allowed in case of the payment of the same in money." I would respectfully propose that the claim of our State against the General Government for military expenses be "determined" as soon as it can be done, and that the Legislature shall authorize a release to be made of such claim to pay the amount of our State tax aforesaid. This would relieve us from imposing this tax upon our citizens for the present year, and it is to be hoped that by the time it would be necessary to levy such a tax for any succeeding year, that the existing war and rebellion may be crushed out, and the general business of the country will have recovered from its present depression and financial embarrassments, and our citizens be better able to sustain the burthen of such a tax. In this connection I cannot but express the hope that our Representatives in Congress may be requested by the Legislature to take such action as shall put the expense of this unholy war and rebellion upon the traitors who commenced, and are now sustaining it; that they be requested to support such measures in Congress as shall authorize the seizure and confiscation, so far as it can be done constitutionally, of the property of the rebels engaged in this rebellion, to pay the war debt of the Government, and thus relieve the loyal citizens and their children from the onerous burthen of taxation which they will otherwise have to sustain for years to come.

The State is holder of bonds of the Wyoming canal company to the amount of \$281,000 00. Upon these bonds the interest was punctually paid up to the 15th of January last. In July the company defaulted in its interest due at that time, and it yet remains unpaid. Being informed that some action was about to be taken by the bondholders to re-organize the company by a

sale of the canals under the mortgage, I addressed a letter to the trustees of the mortgage, on the 30th of September, requesting that they would take no action in reference to a sale without first notifying me, as the representative of the interest of the State in the matter. They referred my letter to C. H. Clark, Esq., attorney for the bondholders, who informed me by letter that he was "fully authorized by the large bondholders to treat with the State for the bonds she holds, and that it was his and their desire that the interests of the State should be properly protected to the same extent as other bondholders." I subsequently had an interview with Mr. Clark, and ascertained from him that, in consequence of suits having been instituted against the company, a receiver had been appointed, and a plan matured between the stock and bondholders to re-organize the company, and that application would be made to the court to grant a decree of sale. The action contemplated would result in a substitution of stock for the bonds held by the State, and a reduction or loss of about ten per cent. of the amount of her bonds. I declined to act for the State in the matter, for the reason that I had no authority to compromise or make any settlement which would not realize to the State the full amount of her claim. Under these circumstances, I would respectfully recommend immediate action upon the part of the Legislature to protect the interests of the State in this matter.

At the last session of the Legislature an act was passed "to change the name of the Sunbury and Erie railroad company, and to facilitate the completion of a railroad from Sunbury to Erie." All the provisions of this act binding upon either the State or company, relating to the issuing, delivery and cancellation of bonds, have been fulfilled by the respective parties, and the State now holds all the bonds of the company, as specified in said act, excepting one million of the bonds authorized by the second section, which were delivered to the Philadelphia and Erie railroad company, on the 9th of May last, under a warrant of the Governor, as authorized by the sixth section of the act aforesaid.

My experience in this Department, for the last year, has satisfied me of the necessity of a thorough alteration and revision of our revenue laws. The burthen of taxation, under our present system, is certainly unequal and unjust. Whether this arises from the inefficiency of our laws entirely, or a laxity on the part of assessors, collectors and other officers in enforcing their provisions, I am unable to say. When the fact is stated, (which was alluded to by my predecessor in his last report,) that the valuation of property of all kinds in our State, including money at interest, tax on offices, &c., is one-third less than that of Ohio, and two-thirds less than New York, it must be evident to every one, that property in our State is either assessed at a mere fraction of its value, or else that a very large proportion of property escapes taxation altogether. It has been the boast of Pennsylvanians for years, that our rich agricultural domain, and our immense mineral wealth and resources, constitute us one of the richest States in the Union, and yet, according to the valuation of our property for taxable purposes, we are comparatively one of the poorest. From facts which have come under my own observation, I am satisfied that a large number of our wealthy citizens escape taxation almost entirely, by reason of having their wealth mainly, if not exclusively, in bonds and mortgages, ground rents and other securities, which they fail to return for taxation, and which can not be discovered by our assessors, under the present system, thus throwing an unjust and unequal amount of taxation upon real estate and other tangible property, and upon those citizens who are faithful and just in the returns they make of their means and wealth. This state of things should not exist. Every citizen of our Commonwealth is protected alike in his person and his property by our

Government and its laws, and should pay a fair proportionate share of the expenses of the Government from which he receives such protection. By a joint resolution of the last Legislature, the Governor was authorized to appoint a Board of Commissioners "to revise, collate and digest all acts and statutes relating to or touching the revenue laws." That commission was appointed, and it is to be hoped they will be ready to report some basis of action during the present session.

I beg leave, respectfully, to refer to a matter affecting the honor and credit of our State, and to which reference was made by my predecessor in his last report. I refer to the law taxing her own loans. At the time our citizens responded to the call of the State, and gave her the use of their money, it was with the express agreement and understanding that they were to receive interest for the same, at the rate of five per cent per annum. Surely this obligation on the part of the State should have remained sacred and inviolable, and I cannot but think that she suffered in her character and reputation, when without consent of the parties whose money she thus obtained, she repudiated her obligation by reducing that low rate of interest still lower by taxation. I cannot but express the hope that the State will do that justice to her creditors which they have a right to expect, by repealing the law which is thus affecting her own honor and credit.

The subject of the guarantied interest on loans to the Danville and Pottsville railroad company, is one which should also receive the attention of the Legislature. A balance of interest is yet due to the holders of that loan, and the faith and honor of the State having been pledged for it, she should in this, as well as in all other matters, set her citizens an example of unimpeachable good faith, by making an appropriation to pay the balance of that interest.

My predecessor has truly said, "it would greatly simplify the accounts in this Department, if the amount of State taxes assessed was charged directly to the county," and he might have added, that it would also save a large amount to the State, for in some counties the taxes have been accumulating for years, until in the aggregate over a half million remains unpaid. These taxes are handed down from year to year to new treasurers as they are appointed, and some counties are now behind more than a whole year's assessment. It is to be hoped that this subject will also receive the attention of the Board of Commissioners appointed on the revenue laws.

I herewith submit tables, giving in detail the operations of this Department for the last fiscal year, together with estimates of the receipts and expenditures for the present year; all of which are respectfully submitted.

HENRY D. MOORE,
State Treasurer.

JANUARY 7, 1862.

Schedule of Tabular Statements, &c., accompanying Report of State Treasurer.

- I. Revenue of the Commonwealth.
- II. Expenditures of the Commonwealth.
- III. Estimated Revenue of the Commonwealth.
- IV. Estimated Expenditures of the Commonwealth.
- V. Monthly Receipts and Expenditures.
- VI. Valuation of Real and Personal Estate.
- VII. Public Loans.
- VIII. Relief Notes.

I.—REVENUE OF THE COMMONWEALTH.

SUMMARY of the Receipts at the State Treasury, from the 1st day of December, 1860, to the 30th day of November, 1861, both days inclusive.

1. Lands.	\$7,242 80
2. Auction commissions.	13,026 25
3. Auction duties.	22,866 75
4. Tax on bank dividends.	91,444 88
5. Tax on corporation stocks.	323,711 06
6. Tax on real and personal estate.	1,269,203 29
7. Tavern licenses.	221,236 96
8. Retailers' licenses.	170,688 17
9. Sample licenses.	169 10
10. Pedlers' licenses.	1,818 16
11. Brokers' licenses.	6,009 08
12. Theatre, circus and menagerie licenses. .	1,306 01
13. Distillery and brewery licenses.	7,601 18
14. Billiard room, bowling saloon and ten-pin alley licenses.	3,420 30
15. Eating house, beer house and restaurant licenses.	15,634 20
16. Patent medicine licenses.	1,354 95
17. Pamphlet laws.	165 10
18. Militia tax.	3,899 12
19. Millers' tax.	1,509 73
20. Foreign insurance agencies.	23,185 82
21. Tax on writs, wills, deeds, &c.	58,130 07
22. Tax on certain offices.	6,835 91
23. Collateral inheritance tax.	135,340 85
24. Canal tolls.	681 00
25. Tax on brokers and private bankers.	373 82
26. Tax on enrolment of laws.	4,675 00
27. Premiums on charters.	7,053 76
28. Military loan per act of April 12, 1861. .	475,000 00
29. Military loan per act of May 15, 1861. .	2,612,150 00
30. Tax on loans.	131,561 97
31. Interest on loans.	189,515 10
32 ^d Annuity for right of way.	10,000 00
33. Tax on tonnage, &c.	165,052 01
34. Escheats.	303 55
35. Free banking system.	1,708 44
36. Dividends on stocks belonging to the Commonwealth.	60 00
37. Pennsylvania railroad company, bond, No. 4, redeemed.	100,000 00
38. Accrued interest.	6,339 99
Carried forward.	6,090,274 38

STATE TREASURER.

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Brought forward.....	\$6,090,274 38	
39. United States Government, on account..	606,000 00	
40. The Society of the Cincinnati, for defence of the Union.....	500 00	
41. Refunded cash, ordinary.....	9,251 46	
42. Refunded cash, military.....	32,229 45	
43. Fees of the public offices.....	3,269 73	
44. Miscellaneous.....	2,000 00	
	<hr/>	\$6,743,525 02
Balance in the State Treasury, November 30, 1860, available.....	681,433 08	
Depreciated funds in the Treasury, unavail- able.....	41,032 00	
	<hr/>	722,465 08
		<hr/>
		<u>7,465,990 10</u>

II.—EXPENDITURES OF THE COMMONWEALTH.

SUMMARY of the Payments at the State Treasury, from the 1st day of December, 1860, to the 30th day of November, 1861, both days inclusive.

1. Expenses of Government.....	\$449,028 87
2. Militia expenses—ordinary.....	502 22
3. Pennsylvania volunteers in the late war with Mexico.....	18 00
4. Military expenses for defence of the State and Union, per act of April 12, 1861,	474,873 85
5. Military expenses for defence, &c., per act of May 15, 1861.....	1,708,462 68
6. Military expenses for defence, &c., per act passed May 16, 1861. Open pur- chase, and paid out of the appropria- tion of May 15, 1861.....	170,535 51
7. Military expenses, per act of May 10, 1861.....	468 79
8. State Arsenal, Philadelphia, for repairs, &c.....	2,500 70
9. Pensions and gratuities.....	5,612 64
10. Charitable institutions.....	123,490 04
11. Pennsylvania State Agricultural Society,	2,000 00
12. Farmers' High School of Pennsylvania,	13,579 64
13. State Normal School, at Millersville...	5,005 00
14. State Normal School, at Edenboro'....	5,248 44
15. Common schools.....	316,020 28
16. Commissioners of the Sinking Fund, for the redemption of State stocks, relief notes, &c.....	107,679 70
17. Military loan, per act of April 12, 1861— redeemed.....	375,000 00
18. Interest on loans, including interest cer- tificates redeemed.....	1,917,668 92
19. Guarantied interest.....	7,775 00
20. Damages on the public works, and old claims.....	8,157 28
21. Special Commissioners.....	4,181 55
22. State Library.....	2,587 46
23. Public buildings and grounds.....	10,626 27
24. Houses of Refuge.....	31,500 00
25. Penitentiaries.....	83,895 12
26. Escheats.....	238 16
27. Free banking system.....	2,027 13
28. Abatement of State tax.....	31,336 51
29. Mercantile appraisers.....	886 31
Carried forward.....	5,860,905 37

Brought forward	\$5,860,905 37	
30. Counsel fees and commissions.....	294 35	
31. Colonial Records and Pennsylvania Archives.....	900 00	
32. Amendments to the Constitution, per resolution of April 21, 1856.....	190 00	
33. Miscellaneous.....	11,062 66	
	<hr/>	\$5,873,352 38
Balance in the State Treasury, November 30, 1861.....	1,551,605 72	
Depreciated funds in the Treasury, unavailable	41,032 00	
	<hr/>	1,592,637 72
		<hr/>
		<u>7,465,990 10</u>

III.—ESTIMATE

*Of the Ordinary Revenue of the Commonwealth for the current year ending
November 30, 1862.*

Lands.....	\$10,000 00	
Auction commissions.....	15,000 00	
Auction duties.....	25,000 00	
Tax on bank dividends.....	140,000 00	
Tax on corporation stocks.....	350,000 00	
Tax on real and personal estate.....	1,600,000 00	
Tavern licenses.....	225,000 00	
Retailers' licenses.....	175,000 00	
Sample licenses.....	300 00	
Pedlers' licenses.....	2,000 00	
Brokers' licenses.....	6,000 00	
Theatre and circus licenses.....	1,500 00	
Distillers' and brewers' licenses.....	8,000 00	
Billiard licenses.....	3,500 00	
Eating house licenses.....	15,000 00	
Patent medicine licenses.....	1,500 00	
Pamphlet laws.....	400 00	
Insurance agencies.....	25,000 00	
Tax on writs, &c.....	60,000 00	
Tax on offices.....	8,000 00	
Tax on brokers.....	2,000 00	
Tax on enrolment of laws.....	5,000 00	
Collateral inheritance tax.....	140,000 00	
Premiums on charters.....	10,000 00	
Tax on loans.....	130,000 00	
Commutation of tonnage tax.....	460,000 00	
Escheats.....	1,000 00	
Premiums on loans.....	25,000 00	
Accrued interest.....	10,000 00	
Refunded cash.....	10,000 00	
Annuity for right of way.....	10,000 00	
Fees of public offices.....	4,000 00	
Miscellaneous.....	1,000 00	
		\$3,479,200 00
Balance in Treasury, November 30, 1861.....		554,598 31
		<u>4,033,798 31</u>

IV.—ESTIMATE

*Of the Ordinary Expenses of the Commonwealth for the current year ending
November 30, 1862.*

Expenses of government.....	\$400,000 00	
Pensions and gratuities.....	7,000 00	
Pennsylvania State Agricultural society....	2,000 00	
Common schools	280,000 00	
Charitable institutions.....	120,000 00	
Interest on loans	2,000,000 00	
State Library	2,000 00	
Public buildings and grounds.....	5,000 00	
Houses of Refuge.....	25,000 00	
Penitentiaries.....	25,000 00	
Escheats	500 00	
Abatement of State tax.	40,000 00	
Mercantile appraisers	800 00	
Redemption of loans.....	250,000 00	
Miscellaneous.....	10,000 00	
	<hr/>	\$3,167,300 00
Balance in Treasury, November 30, 1862.....		866,498 31
		<hr/>
		<u>4,033,798 31</u>

V.—STATEMENT OF MONTHLY

*At the State Treasury, the sources from whence derived, and the objects to
in the Treasury at the*

RECEIPTS, DECEMBER, 1860.

Lands.....	\$500 23	
Auction commissions.....	1,000 00	
Auction duties.....	12,883 94	
Tax on bank dividends.....	563 43	
Tax on corporation stocks.....	96,003 29	
Tax on real and personal estate.....	26,638 47	
Tavern licenses.....	3,735 98	
Retailers' licenses.....	11,878 45	
Pedlers' licenses.....	155 20	
Brokers' licenses.....	66 50	
Theatre, circus and menagerie licenses.....	95 00	
Distillery and brewery licenses.....	771 50	
Billiard room, &c., licenses.....	47 50	
Eating house, &c., licenses.....	834 50	
Patent medicine licenses.....	63 12	
Pamphlet laws.....	9 50	
Militia tax.....	46 54	
Foreign insurance agencies.....	1,301 16	
Tax on writs, wills, deeds, &c.....	8,289 51	
Tax on certain offices.....	731 63	
Collateral inheritance tax.....	9,490 41	
Tax on enrolment of laws.....	110 00	
Premiums on charters.....	1,664 00	
Tax on loans.....	814 98	
Escheats.....	203 55	
Accrued interest.....	78 74	
	<hr/>	\$177,977 13

Balance in the Treasury, November 30, 1860.....	681,433 08
	<hr/>
	859,410 21
	<hr/>

RECEIPTS AND PAYMENTS,

which applied, during the several months of the year, and the balance remaining end of each month.

PAYMENTS, DECEMBER, 1860.

Expenses of government.....	\$39,820 85	
Military expenses, ordinary	10 00	
Pensions and gratuities.....	190 00	
Charitable institutions.....	6,250 00	
Pennsylvania State Agricultural Society	2,000 00	
Common schools.....	13,316 31	
Commissioners of the Sinking Fund.....	220 00	
Interest on loans.....	14,596 11	
Houses of Refuge.....	3,750 00	
Damages on the public works, &c.....	1,095 92	
Public buildings and grounds.....	75 00	
Penitentiaries.....	4,590 36	
Mercantile appraisers.....	27 30	
Miscellaneous.....	159 00	
	<hr/>	\$86,100 85

Balance in the Treasury, December 31, 1860..... 773,309 36

859,410 21

RECEIPTS, JANUARY, 1861.

Lands	\$836 95	
Auction commissions.....	600 00	
Auction duties.....	4 24	
Tax on bank dividends.....	10,368 00	
Tax on corporation stocks.....	81,345 73	
Tax on real and personal estate.....	89,791 32	
Tavern licenses.....	23,660 99	
Retailers' licenses.....	25,886 89	
Pedlers' licenses.....	671 95	
Brokers' licenses.....	274 24	
Theatre, circus, &c., licenses	601 00	
Distillery and brewery licenses.....	2,131 27	
Billiard room, &c., licenses.....	1,425 88	
Eating house, &c., licenses.....	1,890 95	
Patent medicine licenses.....	384 93	
Pamphlet laws	51 30	
Militia tax.....	634 41	
Millers' tax.....	477 73	
Foreign insurance agencies.....	2,169 92	
Tax on writs, wills, deeds, &c.....	1,871 71	
Tax on certain offices	14 54	
Collateral inheritance tax.....	20,268 29	
Tax on enrolment of laws.....	10 00	
Premiums on charters.	625 00	
Tax on loans.....	39,378 05	
Interest on loans.....	8,430 00	
Tax on tonnage.....	35,052 01	
Escheats.....	100 00	
Accrued interest.....	1,086 13	
Refunded cash, ordinary.....	2,500 00	
Fees of the public offices.....	318 45	
	<hr/>	\$352,861 88
Balance in the Treasury, December 31, 1860.....		773,309 36
		<hr/>
		<u>1,126,171 24</u>

PAYMENTS, JANUARY, 1861.

Expenses of government.....	\$25,478 27	
Military expenses, ordinary	97 00	
Pensions and gratuities.....	1,069 56	
Charitable institutions.....	8,687 50	
Farmers' High School of Pennsylvania.....	1,006 39	
Common schools.....	22,732 19	
Commissioners of the Sinking Fund.....	60 00	
Interest on loans.....	777,776 16	
Special commissioners.....	125 00	
State Library.....	100 00	
Public buildings and grounds.....	3,577 50	
Houses of Refuge.....	6,250 00	
Penitentiaries.....	3,814 44	
Abatement of State tax.....	1,657 70	
Mercantile appraisers.....	264 57	
Counsel fees and commissions	75 00	
Miscellaneous.....	112 97	
	<hr/>	\$852,884 25

Balance in the Treasury, January 31, 1861. 273,286 99

1,126,171 24

RECEIPTS, FEBRUARY, 1861.

Lands.....	\$838 28	
Auction commissions.....	1,425 00	
Auction duties.....	133 40	
Tax on corporation stocks.....	7,542 88	
Tax on real and personal estate.....	34,171 85	
Tavern licenses.....	7,888 57	
Retailers' licenses.....	7,765 40	
Pedlers' licenses.....	118 75	
Brokers' licenses.....	411 46	
Theatre, circus, &c., licenses.....	76 00	
Distillery and brewery licenses.....	923 67	
Billiard room, &c., licenses.....	229 68	
Eating house, &c., licenses.....	1,109 29	
Patent medicine licenses.....	37 05	
Pamphlet laws	59 42	
Militia tax.....	680 95	
Millers' tax.....	15 51	
Foreign insurance agencies.....	6,373 20	
Tax on writs, &c.....	1,424 13	
Tax on certain offices.....	2 32	
Collateral inheritance tax.....	4,897 13	
Tax on enrolment of laws.....	210 00	
Premiums on charters.....	928 12	
Tax on loans.....	2,204 31	
Interest on loans.....	180,000 00	
Accrued interest.....	8 72	
Fees of the public offices.....	175 81	
	<hr/>	\$259,650 90

Balance in the Treasury, January 31, 1861.....	273,286 99
	<hr/>
	532,937 89
	<hr/>

PAYMENTS, FEBRUARY, 1861.

Expenses of government.....	\$19,295 76	
Military expenses, ordinary.....	55 00	
Pensions and gratuities.....	404 10	
Common schools.....	17,244 29	
Interest on loans.....	96 15	
Damages and old claims.....	25 36	
State Library.....	400 00	
Public buildings and grounds.....	617 50	
Mercantile appraisers.....	87 72	
Miscellaneous.....	581 43	
		<hr/>
		38,807 31

Balance in the Treasury, February 28, 1861..... 494,130 58

532,937 89

RECEIPTS, MARCH, 1861.

Lands.....	\$702 40	
Auction commissions.....	1,000 00	
Auction duties.....	836 26	
Tax on corporation stocks.....	1,128 71	
Tax on real and personal estate.....	57,195 25	
Tavern licenses.....	686 34	
Retailers' licenses.....	5,816 33	
Pedlers' licenses.....	69 50	
Brokers' licenses.....	24 50	
Theatre, circus, &c., licenses.....	26	
Distillery and brewery licenses.....	448 77	
Billiard room, &c., licenses.....	326 50	
Eating house, &c., licenses.....	176 02	
Patent medicine licenses.....	57 00	
Pamphlet laws.....	7 00	
Militia tax.....	482 63	
Millers' tax.....	149 15	
Foreign insurance agencies.....	2,225 73	
Tax on writs, &c.....	6,892 39	
Tax on certain offices.....	719 52	
Collateral inheritance tax.....	15,874 08	
Tax on enrolment of laws.....	770 00	
Premiums on charters.....	312 50	
Free banking system.....	19 37	
Fees of the public offices.....	707 19	
	<hr/>	\$96,627 40

Balance in the Treasury, February 28, 1861..... 494,130 58

590,757 98

PAYMENTS, MARCH, 1861.

Expenses of government.....	\$32,070 09	
Pensions and gratuities.....	120 00	
Charitable institutions.....	16,760 86	
Common schools.....	17,673 10	
Commissioners of the Sinking Fund.....	75 00	
Interest on loans.....	38 49	
Special commissions.....	1,057 20	
Public buildings and grounds.....	778 75	
Houses of Refuge.....	3,750 00	
Penitentiaries.....	1,771 44	
Mercantile appraisers.....	7 80	
Miscellaneous.....	139 41	
	<hr/>	\$74,242 14

Balance in the Treasury, March 31, 1861.....	516,515 84
	<hr/>
	590,757 98

RECEIPTS, APRIL, 1861.

Lands.....	\$1,007 90	
Auction commissions.....	2,001 25	
Auction duties	2 40	
Tax on bank dividends	725 18	
Tax on corporation stocks	14,902 41	
Tax on real and personal estate.....	111,903 47	
Tavern licenses	14,193 12	
Retailers' licenses.....	9,109 72	
Sample licenses	169 10	
Pedlers' licenses.....	189 05	
Brokers' licenses.....	213 93	
Distillery and brewery licenses.....	851 99	
Billiard room, bowling saloon, &c., licenses..	429 53	
Eating house, beer house, &c., licenses.....	2,529 30	
Patent medicine licenses.....	60 25	
Pamphlet laws.....	10 50	
Militia tax.....	195 00	
Millers' tax.....	591 85	
Foreign insurance agencies.....	2,947 67	
Tax on writs, wills, deeds, &c.....	6,171 92	
Collateral inheritance tax.....	3,709 50	
Tax on enrolment of laws	895 00	
Premiums on charters.....	415 00	
Military loan of April 12, 1861.....	350,000 00	
Tax on loans.....	21,702 55	
Dividends from stocks.....	60 00	
Accrued interest.....	703 19	
Refunded cash, ordinary.....	847 01	
Fees of the public offices	233 50	
	<hr/>	\$546,771 29

Balance in the Treasury, March 31, 1861..... 516,515 84

1,063,287 13

PAYMENTS, APRIL, 1861.

Expenses of government.....	\$160,437 03	
Pennsylvania volunteers in the late war with Mexico	18 00	
Military expenses for defence of the State and Union, per act of April 12, 1861.....	366 16	
Pensions and gratuities.....	1,110 17	
Charitable institutions.....	11,187 50	
Common schools.....	28,912 81	
Interest on loans.....	370 50	
Damages and old claims.....	534 00	
Special commissioners.....	603 40	
State Library	100 00	
Public buildings and grounds.....	996 47	
Houses of Refuge.....	1,250 00	
Penitentiaries	5,990 25	
Free banking system	3 63	
Amendments to the Constitution, per resolution of April 21, 1856.....	190 00	
Mercantile appraisers.....	85 47	
Counsel fees and commissions.....	100 00	
Miscellaneous.....	1,755 38	
	<hr/>	\$214,010 77

Balance in the Treasury, April 30, 1861.....	849,276 36
	<hr/>
	<u>1,063,287 13</u>

RECEIPTS, MAY, 1861.

Lands	\$1,170 16	
Tax on bank dividends	1,423 50	
Tax on corporation stocks	5,968 06	
Tax on real and personal estate	10,199 14	
Tavern licenses	361 05	
Eating house, &c., licenses	80 00	
Foreign insurance agencies	1,620 72	
Tax on writs, &c.	1,263 27	
Tax on certain offices	600 00	
Collateral inheritance tax	2,164 03	
Canal tolls	681 00	
Tax on enrolment of laws	1,110 00	
Premiums on charters	834 39	
Military loan of April 12, 1861	100,000 00	
Free banking system	735 25	
Accrued interest	34 35	
	<hr/>	\$128,244 92

Balance in the Treasury, April 30, 1861	849,276 36
	<hr/>
	<u>977,521 28</u>

PAYMENTS, MAY, 1861.

Expenses of government.....	\$42,361 93	
Militia expenses, ordinary.....	35 12	
Military expenses for defence of the State and Union, per act of April 12, 1861.....	349,689 91	
Ditto, per act of May 15, 1861.....	2,500 00	
Charitable institutions.....	2,000 00	
Common schools.....	6,643 34	
Commissioners of the Sinking Fund.....	168 70	
Damages and old claims.....	3,883 10	
Special commissioners.....	2,359 20	
State Library.....	200 00	
Public buildings and grounds.....	75 00	
Free banking system.....	1,296 00	
Abatement of State tax.....	47 46	
Mercantile appraisers.....	46 17	
Counsel fees and commissions.....	119 35	
Miscellaneous.....	1,507 87	
	<hr/>	\$412,933 15

Balance in the Treasury, May 31, 1861.....	564,588 13
	<hr/>
	977,521 28
	<hr/>

ANNUAL REPORT OF THE

RECEIPTS, JUNE, 1861.

Lands.....	\$343 93
Auction commissions.....	1,000 00
Auction duties.....	6,984 93
Tax on bank dividends.....	1,200 00
Tax on corporation stocks.....	4,265 58
Tax on real and personal estate.....	12,428 38
Tavern licenses	4,137 91
Retailers' licenses.....	2,160 25
Distillery and brewery licenses.....	75 00
Billiard room, &c., licenses.....	40 00
Eating house, &c., licenses.....	619 01
Foreign insurance agencies.....	972 15
Tax on writs, &c.....	11,807 36
Tax on certain offices.....	697 45
Collateral inheritance tax.....	32,248 77
Tax on enrolment of laws.....	380 00
Military loan, per act of April 12, 1861.....	25,000 00
Military loan, per act May 15, 1861.....	1,959,150 00
Tax on loans.....	697 38
Accrued interest.....	150 81
Fees of the public offices	328 00
	<hr/> \$2,064,686 91

Balance in the Treasury, May 31, 1861..... 564,588 13

2,629,275 04

PAYMENTS, JUNE, 1861.

Expenses of government.....	\$29,308 24	
Military expenses for defence of the State and Union, per act of April 12, 1861.....	94,216 60	
Ditto, per act of May 15, 1861.....	12,423 04	
Ditto, per act of May 16, 1861, open purchase, and paid out of the appropriation of May 15, 1861.....	134,003 22	
Pensions and gratuities.....	86 67	
Charitable institutions.....	1,250 00	
State Normal school at Millersville.....	,005 00	
State Normal school at Edenboro'.....	192 44	
Common schools.....	19,431 06	
Commissioners of the Sinking Fund.....	75 00	
Military loan, per act of April 12, 1861, re- deemed	175,000 00	
Interest on loans	186,145 51	
Damages and old claims.....	1,933 91	
State Library.....	250 00	
Public buildings and grounds.....	2,077 50	
Penitentiaries.....	19,921 80	
Escheats.....	238 16	
Mercantile appraisers.....	56 49	
Miscellaneous.....	537 79	
	<hr/>	\$679,152 43

Balance in the Treasury, June 30, 1861.....	1,950,122 61
	<hr/>
	2,629,275 04

RECEIPTS, JULY, 1861.

Lands.....	\$548 53	
Auction commissions.....	1,500 00	
Auction duties.....	1 43	
Tax on bank dividends.....	37 50	
Tax on corporation stocks.....	3,894 63	
Tax on real and personal estate.....	749,839 30	
Tavern licenses.....	124,594 43	
Retailers' licenses.....	78,869 54	
Pedlers' licenses.....	296 66	
Brokers' licenses.....	3,068 65	
Theatre, circus, &c., licenses.....	28 50	
Distillery and brewery licenses.....	972 63	
Billiard room, &c., licenses.....	114 00	
Eating house, &c., licenses.....	4,468 40	
Patent medicine licenses.....	579 85	
Pamphlet laws.....	13 25	
Militia tax.....	21 13	
Millers' tax.....	190 34	
Foreign insurance agencies.....	1,642 84	
Tax on writs, &c.....	3,259 14	
Tax on certain offices.....	3,123 72	
Collateral inheritance tax.....	790 08	
Tax on enrolment of laws.....	170 00	
Premiums on charters.....	1,750 00	
Military loan, May 15, 1861.....	141,200 00	
Tax on loans.....	39,026 93	
Free banking system.....	8 40	
Accrued interest.....	87 53	
Fees of the public offices.....	592 00	
	<hr/>	\$1,160,689 41

Balance in the Treasury, June 30, 1861..... 1,950,122 61

3,110,812 02

PAYMENTS, JULY, 1861.

Expenses of government.....	\$24,984 93	
Military expenses for defence of the State and Union, per act of April 12, 1861.....	29,705 48	
Ditto, per act of May 15, 1861.....	431,290 78	
Ditto, per act of May 10, 1861.....	280 00	
Ditto, per act of May 16, 1861, open purchase, and paid out of the appropriation of May 15, 1861.....	29,742 07	
Pensions and gratuities.....	1,123 67	
Charitable institutions.	13,366 66	
State Normal school at Millersville.....	3,000 00	
State Normal school at Edenboro'.....	5,000 00	
Common schools.....	85,426 45	
Interest on loans.....	778,382 44	
Damages and old claims.....	676 11	
Special commissioners	18 25	
Houses of Refuge.....	8,250 00	
Penitentiaries.....	14,244 57	
Colonial Records, &c.....	900 00	
Abatement of State tax.....	22,736 31	
Mercantile appraisers.....	159 03	
Public buildings and grounds.....	475 00	
Miscellaneous.....	1,845 56	
	<hr/>	\$1,451,607 31

Balance in the Treasury, July 31, 1861.....	1,659,204 71
	<hr/>
	<u>3,110,812 02</u>

RECEIPTS, AUGUST, 1861.

Lands.....	\$250 32	
Auction commissions	500 00	
Tax on corporation stocks.....	4,173 95	
Tax on real and personal estate.....	34,168 07	
Tavern licenses.....	1,046 53	
Retailers' licenses.....	2,114 25	
Pedlers' licenses.....	47 50	
Distillery and brewery licenses.....	110 00	
Billiard room, &c., licenses.....	25 83	
Eating house, &c., licenses.....	195 00	
Militia tax.....	245 58	
Foreign insurance agencies.....	150 00	
Tax on writs, &c.....	1,503 47	
Collateral inheritance tax.....	419 87	
Tax on enrolment of laws.....	80 00	
Premiums on charters.....	211 31	
Military loan of May 15, 1861.....	184,750 00	
Tax on loans.....	2,296 64	
Interest on loans.....	19 00	
Tax on tonnage, &c.....	130,000 00	
Free banking system.....	734 65	
Pennsylvania railroad company, bond No. 4, redeemed.....	100,000 00	
Accrued interest.....	325 76	
Refunded cash, military.....	16,459 72	
	<hr/>	\$479,827 45

Balance in the Treasury, July 31, 1861..... 1,659,204 71

2,139,032 16

PAYMENTS, AUGUST, 1861.

Expenses of government.....	\$18,004 95	
Militia expenses, ordinary.....	126 66	
Military expenses for defence of the State and Union, per act of April 12, 1861.....	427 33	
Ditto, per act of May 15, 1861.....	434,603 04	
Ditto, per act of May 16, 1861, open purchase, and paid out of the appropriation of May 15, 1861.....	4,284 62	
Pensions and gratuities.....	380 00	
Charitable institutions.....	3,000 00	
Farmers' High School of Pennsylvania.....	6,335 75	
Common schools.....	8,568 79	
Commissioners of the Sinking Fund.....	100,225 00	
Interest on loans.....	227 89	
Guarantied interest.....	7,775 00	
State Library.....	700 00	
Penitentiaries.....	5,463 07	
Free banking system.....	666 25	
Abatement of State tax.....	5,760 57	
Mercantile appraisers.....	28 27	
Public buildings and grounds.....	77 50	
Miscellaneous.....	3,243 20	
	<hr/>	\$599,897 89

Balance in the Treasury, August 31, 1861.....	1,539,134 27
	<hr/>
	2,139,032 16

RECEIPTS, SEPTEMBER, 1861.

Lands.....	\$141 61	
Auction commissions.....	1,000 00	
Auction duties	1,478 61	
Tax on corporation stocks.....	16,411 96	
Tax on real and personal estate.....	31,609 39	
Tavern licenses	2,733 00	
Retailers' licenses.....	5,058 67	
Brokers' licenses.....	51 30	
Eating house, &c., licenses.....	680 00	
Militia tax.....	3 65	
Foreign insurance agencies.....	1,989 15	
Tax on writs, &c.....	10,054 16	
Tax on certain offices	828 51	
Collateral inheritance tax.....	8,811 23	
Tax on enrolment of laws.....	40 00	
Military loan of May 15, 1861.....	218,100 00	
Free banking system.....	52 30	
Accrued interest.....	460 90	
Refunded cash, ordinary.....	5,168 66	
Refunded cash, military.....	9,864 00	
Fees of the public offices.....	169 12	
	<hr/>	\$315,006 22

Balance in the Treasury, August 31, 1861..... 1,539,134 27

1,854,140 49

PAYMENTS, SEPTEMBER, 1861.

Expenses of government.....	\$21,342 59	
Militia expenses, ordinary.....	155 48	
Military expenses, for defence of the State and Union, per act of April 12, 1861.....	379 01	
Ditto, per act of May 15, 1861.....	225,119 55	
Ditto, per act of May 10, 1861.....	188 79	
Ditto, per act of May 16, 1861, open purchase, and paid out of the appropriation of May 15, 1861.....	2,505 60	
State Arsenal, Philadelphia, for roofing and re- pairs	2,500 00	
Pensions and gratuities	220 00	
Charitable institutions.....	24,433 36	
State Normal school at Edenboro'.....	56 00	
Common schools	20,837 77	
Military loan, per act of April 12, 1861, re- deemed at the State Treasury	200,000 00	
Interest on loans	3,493 68	
State Library	350 00	
Houses of Refuge	8,250 00	
Penitentiaries.....	6,200 00	
Mercantile appraisers.....	58 50	
Public buildings and grounds.....	577 50	
Miscellaneous.....	443 32	
	<hr/>	\$517,111 15

Balance in the Treasury, September 30, 1861..... 1,337,029 34

1,854,140 49

RECEIPTS, OCTOBER, 1861.

Lands.....	\$406 57	
Auction commissions.....	2,000 00	
Auction duties.....	1 51	
Tax on corporation stocks.....	1,366 06	
Tax on real and personal estate.....	90,803 15	
Tavern licenses.....	36,586 72	
Retailers' licenses	18,569 19	
Pedlers' licenses.....	27 55	
Brokers' licenses.....	1,035 50	
Theatre, circus, &c., licenses.....	407 75	
Distillery and brewery licenses.....	860 15	
Billiard room, &c., licenses	373 58	
Eating house, &c., licenses.....	1,858 80	
Patent medicine licenses.....	43 00	
Pamphlet laws	7 13	
Militia tax.	1,248 28	
Millers' tax.....	85 15	
Foreign insurance agencies.....	275 77	
Tax on writs, &c.....	3,184 47	
Tax on certain offices	1 51	
Collateral inheritance tax.....	1,414 50	
Tax on enrolment of laws	290 00	
Military loan of May 15, 1861.....	32,850 00	
Tax on loans.....	25,427 11	
Interest on loans	380 02	
Free banking system.....	22 22	
Accrued interest.....	550 96	
Refunded cash, military	5,369 00	
	<hr/>	\$225,445 65

Balance in the Treasury, September 30, 1861..... 1,337,029 34

1,562,474 99

STATE TREASURER.

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PAYMENTS, OCTOBER, 1861.

Expenses of government.....	\$13,058 52	
Military expenses, ordinary.....	22 96	
Military expenses for defence of the State and Union, per act of April 12, 1861.....	89 36	
Ditto, per act of May 15, 1861.....	327,994 36	
Pensions and gratuities.....	756 15	
Charitable institutions.....	34,054 16	
Common schools.....	62,159 27	
Interest on loans.....	1,056 20	
Damages and old claims.....	8 88	
Special commissioners.....	18 50	
State Library	137 46	
Penitentiaries.....	15,864 66	
Abatement of State tax.....	1,134 47	
Mercantile appraisers.....	55 99	
Public buildings and grounds.....	75 00	
Miscellaneous.....	182 43	
	<hr/>	\$456,668 37

Balance in the Treasury, October 31, 1861.....	1,105,806 62
	<hr/>
	1,562,474 99
	<hr/>

RECEIPTS, NOVEMBER, 1861.

Lands.....	\$195 92	
Auction commissions.....	1,000 00	
Auction duties	540 03	
Tax on bank dividends.....	77,127 27	
Tax on corporation stocks.....	86,707 80	
Tax on real and personal estate.....	20,455 50	
Tavern licenses.....	1,612 32	
Retailers' licenses	3,459 48	
Pedlers' licenses.....	242 00	
Brokers' licenses.....	863 00	
Theatre, circus, &c., licenses.....	97 50	
Distillery and brewery licenses.....	456 20	
Billiard room, &c., licenses.....	407 80	
Eating house, &c., licenses.....	1,192 93	
Patent medicine licenses.....	129 75	
Pamphlet laws.....	7 00	
Militia tax.....	340 95	
Foreign insurance agencies.....	1,517 51	
Tax on writs, &c.....	2,408 54	
Tax on certain offices.	116 71	
Collateral inheritance tax.....	35,252 96	
Tax on enrolment of laws.....	610 00	
Premiums on charters.....	313 44	
Military loan of May 15, 1861.....	76,100 00	
Tax on loans.....	14 02	
Interest on loans.....	686 08	
Free banking system	136 25	
Accrued interest.....	2,852 90	
Refunded cash, ordinary.....	735 79	
Refunded cash, military.....	536 73	
Annuity for right of way.....	10,000 00	
Brokers and private bankers.....	373 82	
United States Government.....	606,000 00	
The Society of the Cincinnati.....	500 00	
Fees of the public offices.....	745 66	
Miscellaneous.....	2,000 00	
		\$935,735 86
Balance in the Treasury, October 31, 1861.....		1,105,806 62
		<u>2,041,542 48</u>

PAYMENTS, NOVEMBER, 1861.

Expenses of government.....	\$22,865 71	
Military expenses for defence of the State and Union, per act of May 15, 1861.....	274,531 91	
Pensions and gratuities.....	152 32	
Charitable institutions.....	2,500 00	
Farmers' High School of Pennsylvania.....	6,237 50	
Common schools.....	13,074 90	
Commissioners of the Sinking Fund.....	6,856 00	
Interest on loans.....	155,485 79	
State Library.....	350 00	
Penitentiaries.....	6,034 53	
Free banking system.....	61 25	
Mercantile appraisers.....	9 00	
Public buildings and grounds.....	1,223 55	
Miscellaneous.....	554 30	
	<hr/>	\$489,936 76

Balance in the Treasury, November 30, 1861.....	1,551,605 72
	<hr/>
	2,041,542 48
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ANNUAL REPORT OF THE

VI.—STATEMENT

SHOWING the Valuation of Real and Personal Estate in the several counties of the Commonwealth, and taxable for State purposes; the assessment of tax thereon for the year 1861, as fixed by the Revenue Commissioners at their last tri-ennial meeting; also, the population of each county, according to the census of 1860, and the taxable inhabitants therein for the year 1861.

COUNTIES.	Valuation.	Am't of tax on watches.	Assessment of tax.	Population.	Taxables
Adams.....	\$5,188,128	\$108 00	\$13,607 53	27,997	7,754
Allegheny	25,430,563	675 00	65,143 87	180,074	32,288
Armstrong.....	2,698,886	54 25	6,900 57	36,114	7,853
Beaver.....	4,130,178	162 00	10,695 83	29,321	6,487
Bedford	3,048,518	40 50	7,904 01	26,803	6,037
Berks.....	23,896,341	182 00	61,071 89	94,043	19,620
Blair.....	5,046,640	195 00	13,044 85	27,785	6,311
Bradford.....	4,608,037	85 00	11,722 80	50,046	9,882
Bucks	19,388,868	148 00	49,198 87	63,803	14,075
Butler.....	3,291,433	24 25	8,396 66	33,753	8,651
Cambria.....	1,911,361	55 25	4,878 03	29,313	7,307
Cameron.....	.....	.....	.....	.....	625
Carbon	2,119,981	160 00	5,653 21	21,239	5,058
Chester	23,905,579	351 50	61,091 47	74,749	16,372
Centre	5,194,073	88 00	13,304 03	27,087	6,227
Clarion	1,737,327	84 75	4,516 47	25,575	5,612
Clinton	2,533,631	127 75	6,587 37	17,722	3,697
Clearfield.....	1,353,120	29 25	3,476 25	18,925	4,397
Columbia	3,393,603	28 00	8,726 25	24,603	5,809
Crawford	3,708,537	102 28	9,407 65	49,041	12,015
Cumberland.....	11,960,224	207 00	30,945 33	40,402	10,426
Dauphin	11,917,815	203 50	30,949 96	48,640	10,821
Delaware.....	9,373,090	400 00	24,539 75	30,614	6,434
Erie.....	4,475,857	110 50	11,501 42	49,697	11,335
Elk	855,766	30 50	2,174 94	5,848	1,370
Fayette.....	5,469,984	155 75	14,129 39	40,166	8,976
Franklin.....	11,661,656	186 50	30,255 83	42,242	9,816
Fulton.....	815,870	23 50	2,121 00	9,140	2,249
Forest.....	147,339	.....	383 35	889	281
Greene	2,923,916	48 00	7,562 92	24,406	5,615
Huntingdon.....	4,698,026	166 25	12,157 47	28,204	6,480
Indiana.....	2,768,583	78 00	7,129 19	33,869	7,482
Jefferson.....	1,234,101	47 00	3,174 98	18,414	4,136
Juniata.....	2,782,200	50 00	7,161 26	16,300	3,816
Lancaster.....	35,248,884	574 95	90,489 46	116,621	28,292
Lawrence	3,546,147	108 75	9,151 27	23,213	5,461
Lebanon.....	9,210,248	69 00	23,604 08	30,030	7,851
Lehigh.....	9,733,493	42 25	25,031 72	48,932	10,655
Luzerne.....	8,162,480	257 00	21,042 55	91,089	21,693
Lycoming.....	4,563,560	223 00	11,892 44	37,560	7,991
Mercer.....	4,631,144	106 75	11,893 62	37,164	8,595
Carried forward....	288,765,187	5,788 98	742,609 54	1,631,633	365,852

STATE TREASURER.

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STATEMENT—CONTINUED.

COUNTIES.	Valuation.	Am't of tax on watches.	Assessment of tax.	Population.	Taxables
Brought forward.....	\$288,765,187	\$5,788 98	\$742,609 54	1,631,633	365,852
M'Kean	700,500	.....	1,760 00	9,000	1,485
Mifflin.....	4,148,598	107 25	10,622 53	16,378	3,972
Monroe.....	1,669,369	23 00	4,315 81	16,805	3,599
Montgomery	19,387,571	520 25	49,902 99	70,494	15,988
Montour.....	2,074,130	40 00	5,318 62	13,110	3,505
Northampton.....	13,523,967	73 25	34,525 96	47,775	11,738
Northumberland.....	5,468,755	119 00	14,358 95	29,057	8,025
Perry	3,167,134	79 25	8,217 39	22,940	6,126
Philadelphia	167,396,725	5,775 00	446,166 64	568,034	105,956
Pike	820,815	32 00	2,098 79	7,360	1,468
Potter.....	800,550	10 00	2,018 00	11,467	2,814
Schuykill	10,878,518	297 50	27,961 87	90,173	19,540
Snyder	2,668,211	17 50	6,940 67	15,124	3,768
Somerset	3,071,840	41 25	7,934 21	26,920	5,482
Sullivan	375,317	9 00	953 98	4,140	1,313
Susquehanna.....	2,708,596	69 00	6,869 95	36,665	8,285
Tioga	1,982,319	47 25	5,019 55	31,218	6,984
Union	3,749,830	77 00	9,892 11	14,222	3,761
Venango.....	1,463,557	46 00	3,765 74	25,189	5,960
Warren	1,365,045	51 25	3,495 10	19,299	4,169
Washington.....	9,983,818	254 00	25,740 79	47,319	11,363
Wayne	1,500,975	39 00	3,801 54	32,172	7,570
Westmoreland.....	7,939,920	148 50	20,407 58	54,020	12,401
Wyoming.....	974,396	11 00	2,458 32	12,644	2,662
York.....	12,409,248	189 00	32,211 18	68,088	18,676
	569,049,867	13,865 23	1,479,377 81	2,921,046	642,462

VII.—PUBLIC LOANS.

STATEMENT showing the several Loans of the Commonwealth, their rates of interest, when re-imbursable, and amounts as they severally stood on the first day of December, 1861.

LOANS, ETC.	Rate of interest.	Re-imbursable.	Amount.
Stock loan, per act of April 2, 1821....	6	June 1, 1841....	\$630 00
Do.....do.....April 9, 1827....	5	Dec. 1, 1850....	166 67
Do.....do.....March 24, 1828....	5	Dec. 1, 1853....	1,523,615 51
Do.....do.....Dec. 18, 1828....	5	Jan. 1, 1854....	635,019 19
Do.....do.....April 22, 1829....	5	Dec. 1, 1854....	1,738,187 66
Do.....do.....Dec. 7, 1829....	5	Bank charter loan..	50,000 00
Do.....do.....March 13, 1830....	5	March 4, 1858....	3,661,459 38
Do.....do.....March 21, 1831....	5	July 1, 1856....	2,186,222 90
Do.....do.....March 28, 1831....	5	March 28, 1861....	77,900 00
Do.....do.....March 30, 1831....	5	July 1, 1856....	258,545 65
Do.....do.....March 30, 1832....	5	July 1, 1860....	2,020,749 44
Do.....do.....April 5, 1832....	5	July 1, 1860....	282,942 50
Do.....do.....Feb. 16, 1833....	5	July 1, 1858....	2,329,985 80
Do.....do.....March 1, 1833....	4½	April 10, 1863....	181,200 00
Do.....do.....March 27, 1833....	5	July 1, 1858....	425,278 29
Do.....do.....April 5, 1834....	5	July 1, 1862....	1,914,198 05
Do.....do.....April 13, 1835....	5	July 1, 1865....	854,760 20
Do.....do.....Jan. 26, 1839....	5	July 1, 1859....	1,045,914 94
Do.....do.....Feb. 9, 1839....	5	July 1, 1864....	1,102,159 74
Do.....do.....March 16, 1839....	5	July 1, 1864....	86,651 79
Do.....do.....March 27, 1839....	5	July 1, 1868....	461,742 70
Do.....do.....June 7, 1839....	5	Aug. 1, 1859....	46,811 95
Do.....do.....June 27, 1839....	5	June 27, 1864....	1,054,803 24
Do.....do.....July 19, 1839....	5	July 1, 1868....	1,841,031 08
Do.....do.....Jan. 23, 1840....	5	Jan. 1, 1865....	707,675 56
Do.....do.....April 3, 1840....	5	Aug. 1, 1864....	682,380 26
Do.....do.....June 11, 1840....	5	July 1, 1870....	1,773,638 55
Loan (relief)...do.....May 4, 1841....	0	May 4, 1846....	98,771 00
Stock loan.....do.....May 5, 1841....	5	Bank charter loans,	294,105 10
Int. certificates, do.....July 27, 1842....	6	Aug. 1, 1843....	4,600 40
Do.....do.....March 7, 1843....	6	Aug. 1, 1846....	5,249 91
Do.....do.....May 31, 1844....	5	Aug. 1, 1846....	5,523 57
Stock loan.....do.....April 29, 1844....	5	March 1, 1849....	129 02
Do.....do.....April 16, 1845....	5	Aug. 1, 1855....	3,852,220 55
Do.....do.....Jan. 22, 1847....	5	Bank charter loans,	21,000 00
Incl. plane loan, do.....April 10, 1849....	6	April 10, 1879....	400,000 00
Coupon loan....do.....April 2, 1852....	5	July 1, 1882....	650,000 00
Do.....do.....April 2, 1852....	4½	July 1, 1882....	200,000 00
Do.....do.....May 4, 1852....	5	Aug. 1, 1877....	4,860,000 00
Do.....do.....May 4, 1852....	4	Aug. 1, 1877....	100,000 00
Do.....do.....April 19, 1853....	5	Aug. 1, 1878....	428,000 00
			37,863,270 60
Military loan, authorized per act of April 12, 1861, 6 per cent., (temporary loan).....			\$475,000 00
Deduct amount redeemed at the State Treasury.....			375,000 00
			100,000 00
Military loan, per act of May 15, 1861, 6 per cent., re-imbursable August 1, 1871.....			2,612,150 00
			40,575,420 60

STATE TREASURER.

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The loans over due, as well as those becoming due, may be thus stated:

Amount over due.....	\$20,101,153 33	
Do...re-imbursable in the year, 1862..	1,914,198 05	
Do.....do.....1863..	181,200 00	
Do.....do.....1864..	2,925,995 03	
Do.....do.....1865..	1,562,435 76	
Do.....do.....1868..	2,302,773 78	
Do.....do.....1870..	1,773,638 55	
Do.....do.....1877..	4,960,000 00	
Do.....do.....1878..	428,000 00	
Do.....do.....1879..	400,000 00	
Do.....do.....1882..	850,000 00	
Do...bank charter loans.....	365,105 10	
Do...relief notes in circulation.....	98,771 00	
	<hr/>	\$37,863,270 80
Military loan, per act of April 12, 1861, (temporary,) balance unredeemed.....	100,000 00	
Military loan, per act of May 15, 1861, re-imbursable August 1, 1871.....	2,612,150 00	
	<hr/>	2,712,150 00
		<hr/>
		<u>40,575,420 60</u>

VIII.—RELIEF NOTES.

STATEMENT showing the several Banks of this Commonwealth that issued notes in pursuance of the act of May 4, 1841, the original amount issued by them respectively; the amount of the same redeemed and cancelled, and the amount remaining in circulation; together with those banks that re-issued said notes, in pursuance of the act of April 10, 1849, and the amount of the re-issues.

BANKS.	Original am't issued.	Amount re-deemed of old issues.	Am't in circulation old issues.	Am't of re-issues in circulation.
Bank of Northern Liberties,	\$70,000	\$68,136	\$1,864	.....
Bank of Penn Township...	100,000	97,853	2,147	.....
Manufacturers' and Mechanics' Bank.....	80,260	78,812	1,448	.....
Moyamensing Bank.....	*62,500	62,500	.....	.....
Bank of Chambersburg....	66,000	63,971	2,029	\$310
Bank of Chester County....	71,512	71,298	214	.....
Bank of Delaware County..	43,057	41,871	1,186	.....
Bank of Germantown.....	35,524	35,114	410	.....
Bank of Gettysburg.....	30,958	29,733	1,225	.....
Bank of Lewistown.....	74,259	72,152	2,107	.....
Bank of Middletown.....	*49,320	49,320	.....	14,648
Bank of Northumberland...	40,000	38,605	1,395	.....
Bank of Susquehanna Co...	*25,000	25,000	.....	.....
Berks County Bank.....	†45,787	45,787	.....	.....
Carlisle Bank.....	57,627	55,775	1,852	.....
Columbia Bank and Bridge Company.....	25,479	24,758	721	235
Erie Bank.....	375,474	375,474	.....	.....
Exchange Bank of Pittsburg,	177,775	171,354	6,421	.....
Carried forward.....	1,430,532	1,407,513	23,019	15,193

* These banks, under the authority of the 11th and 12th sections of the act of May 4, 1841, issued the following sums, in addition to those here stated, and pledged to the Auditor General as security for the redemption of the same, equal amounts of five per centum State stocks, viz:

Moyamensing Bank.....	\$12,500 00
Bank of Middletown.....	5,050 00
Bank of Susquehanna County.....	5,200 00
	<u>\$22,750 00</u>

Of these issues the Bank of Commerce (late Moyamensing) has redeemed \$11,800, and received back the same amount of the pledged security; whilst at the State Treasury there has been redeemed, of the issues of the Bank of Middletown, the sum of \$3,545, and of the Bank of Susquehanna County, \$4,471, for which equal amounts of the pledged stocks have been cancelled; leaving still in circulation of these extra issues, Moyamensing Bank, \$700, Bank of Middletown, \$1,505, and the Bank of Susquehanna County, \$729.

† The Berks County Bank made an over-issue of relief notes to the amount of \$28,501. For the redemption of these the Commonwealth became responsible, pursuant to the act of January 29, 1845, and has redeemed the sum of \$27,408, leaving still in circulation \$1,093.

STATE TREASURER.

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STATEMENT—CONTINUED.

BANKS.	Original am't issued.	Amount re- deem'd of old issues.	Am't in circulation old issues.	Am't of re- issues in circulation
Brought forward.....	\$1,430,532	\$1,407,513	\$23,019	\$15,193
Farmers' Bank of Bucks Co.,	23,055	22,080	975	.....
Farmers' Bank of Lancaster,	80,000	77,950	2,050	4,487
Farmers' Bank of Reading..	60,072	57,348	2,724	.....
Farmers' and Drivers' Bank of Waynesburg.....	27,750	26,977	773	.....
Harrisburg Bank.....	76,042	73,711	2,331	7,719
Lancaster Bank.....	38,430	38,038	392	29,108
Lancaster County Bank....	18,750	18,134	616	1,245
Lebanon Bank.....	17,570	17,097	473	.....
Merchants' and Manufactu- rers' Bank of Pittsburg...	120,000	118,650	1,350	.....
Miners' Bank of Pottsville..	49,936	48,993	943	.....
Monongahela B'k of Browns- ville.....	31,500	30,516	984	.....
Northampton Bank.....	31,171	29,286	1,885	.....
Towanda Bank.....	107,500	107,500	.....	.....
West Branch Bank.....	25,000	24,702	298	.....
Wyoming Bank at Wilkes- barre.....	30,232	29,313	919	.....
York Bank.....	52,725	51,438	1,287	.....
	2,220,265	2,179,246	41,019	57,752

Amount in circulation of old issues..... \$41,019

Amount in circulation of re-issues..... 57,752

\$98,771

NOTE.—Under the construction given to the act of April 10, 1849, in accordance with the opinion of the Attorney General, many of the re-issues as they became defaced, were cancelled and renewed.

